

Guy S. Parker
3 Madison Drive
Ogdensburg, NJ 07439

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May 22, 2011

Ref: Bankruptcy Case No. 08-1789 (BRL)

Claim No. 004263

Clerk of the United States Bankruptcy Court
for The Southern District of New York
One Bowling Green
New York, New York 10004

To Whom It May Concern:

This letter is sent to vehemently disagree with the determination of Irving H. Picard, Trustee for the Bernard L. Madoff liquidation that my claim noted above is being denied because I am an indirect investor.

All investors, whether direct or indirect had an unfortunate and mistaken belief that their life investments were protected by the SEC and SIPC. Most of us, including myself, who are not financial experts, relied on the good faith assurances of the United States Government that our money was in safe hands. Now, having lost our life savings, our children's education funding and our retirement, we find ourselves second-class citizens via an arbitrary determination by the Trustee.

Why directs vs. indirects? Why not distinguish between Blacks and Whites, men and women, one State vs. another, age groups, religious groups, as to who should be compensated when the Government fails to discover a fraud of this magnitude and subsequently decides that its protection does not extend to all citizens alike.

IT IS SIMPLY CLEAR AND FAIR THAT ALL THOSE WHO LOST IN THE BLMIS SCANDAL SHOULD BE COMPENSATED WITHOUT CONVENIENT AND ARBITRARY DISTINCTIONS AS ARE BEING OFFERED BY THE TRUSTEE, AND WE INTEND TO PURSUE THIS MATTER TO THE HIGHEST COURT IN THE LAND, IF NEED BE. THIS IS NOT RUSSIA, IT IS THE U.S.A.

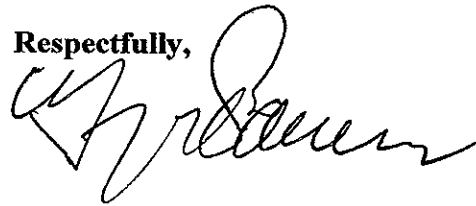
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It is my hope and belief that Irving Picard's decision will be overtuned either by the Court or by legislative action and I fully expect that my case will be covered by such a decision.

I look forward to learning the date of a hearing to be arranged to contest the Trustee's decision.

Respectfully,

A handwritten signature in black ink, appearing to read 'Guy S. Parker', written in a cursive style.

Guy S. Parker